

Final Budget Executive Summary

Budget Summary Schedules



The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments, business centers and funds, and reflects the funding sources and spending areas of the Capital Improvement Program. In addition, these schedules provide the total combined City budget, summarizing all of this information.

SCHEDULE I-A

Summary of Expenditures by Business Center

This schedule lists the total operating and capital expenditures by department within each Business Center. This schedule also includes internal service funds, within the respective Business Centers. For purposes of calculating the Net Total Combined Budget, the internal service funds and interfund transactions are subtracted from the Total Combined Budget, since these types of funds and transactions reflect the repeated use of City funding sources.

SCHEDULE I-B

Summary of City Funds

This schedule summarizes all City funds, by fund type, first by operating funds, and then capital, specifically as follows:

- General Fund
- Debt Service & Tax Funds
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds

General Fund revenues and expenditures are listed by department. Total General Fund revenues must match General Fund expenditures. Internal Service Funds and interfund transactions are subtracted from the Total Combined Budget, to arrive at the Net Total Combined Budget, which is the same on all schedules.

SCHEDULE II

Analysis of Interfund Transactions

This schedule reflects all activity that occurs between City funds for the last three fiscal years. Many services are provided to benefit other City departments, and benefiting departments pay the provider departments for services rendered. These transactions can overstate the City budget, since revenues that come into one fund are then used to fund expenditures to other City funds, and are again counted as revenue. This analysis attempts to quantify these transactions, and the result is then subtracted from the Total Combined Budget, to obtain the Net Total Combined Budget. This analysis first shows Transfers From the payee funds, and then lists Transfers To the receiving funds. Transfers From should always equal Transfers To.

SCHEDULE III

Summary of Budgeted Positions by Department

This schedule summarizes all budgeted positions, by department, by fund type:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

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SCHEDULE III-A

Summary of Budgeted Positions by Business Center

This schedule summarizes all budgeted positions, similar to Schedule III, but reorganizes this information by Business Center, the organizational reporting structure of the City.

SCHEDULE IV

Summary of Property Tax Revenues, Assessed Valuations and Tax Rates

This schedule reflects the property tax revenues received and/or estimated for receipt by the City as a result of the 1% ad valorem tax, plus the additional receipts due to voter approved indebtedness. Also summarized here is the total assessed valuation for both secured and unsecured property as reported to the City by the Office of the County Assessor. This data is utilized by the City to project property tax revenues, and to annually calculate the tax rate for voter approved indebtedness.

SCHEDULE V

Analysis of Financing Dollars

This schedule summarizes the City's revenue sources by fund, and by type of revenue source, for the last three fiscal years, first by operating funds, and then capital, specifically as follows:

- General Fund
- Debt Service & Tax Funds
- Special Revenue Funds
- Enterprise Funds
- Capital Improvements Program Funds

This schedule also provides the Total Combined and Net Total Combined Budgets.

SCHEDULE V-A

Summary of Revenues by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted revenues by revenue category. The information reflected summarizes the information contained in the

revenue detail for each department found in Volumes II and III

SCHEDULE V-B

Summary of Revenues, Expenditures and Fund Balances

This new schedule displays fund balances and reserves, operating and capital revenues, reflecting total available resources, by fund, grouped by fund type. In addition, this schedule shows operating and capital expenses and total budgeted expenditures, as well as the projected expenditure of prior year funds, and resulting reserves and fund balances projected for fiscal year-end. From this one schedule, the budgeted revenues and expenditures of the Capital Improvements Program can be viewed, as well as total operating revenues and expenditures, and the total Combined Budget. In addition, reserves and fund balances are summarized for the entire City budget.

SCHEDULE VI

Summary of Expenditures

This schedule reflects total operating and capital expenditures by fund and grouped by program area. Program areas include budget priorities, including public safety, park and recreation, sanitation and health, public services, and support services. This schedule also provides the Total Combined and Net Total Combined Budgets. The amounts listed on this schedule may not correspond to a specific department's budgeted expenditures.

SCHEDULE VI-A

Summary of Expenditures by Category by Fund

This new schedule provides an overview of the entire City budget, and displays all budgeted funds by fund type, showing the allocation of each fund's budgeted expenditures by major expenditure category, specifically Salaries and Wages, Fringe Benefits, Supplies and Services, Data Processing, Energy and Utilities and Equipment Outlay.

SCHEDULE VII & VIII

Analysis of Financing/Expenditure by Fund

This schedule breaks down the total projected six-year Capital Improvements Program expenditures by the funding sources utilized.

SCHEDULE IX

Analysis of Expenditures by Program Budget

This schedule reflects the projected six-year Capital Improvements Program expenditures by program and type of improvement. This is where one can see how much is scheduled each year for specific types of capital enhancements such as sewer, economic development or street projects.

SCHEDULE X

Analysis of Continuing Appropriations by Program Budget (in final budget only)

This schedule summarizes continuing appropriations, which are prior year appropriations for specific projects that are not completely expended or encumbered by year-end. The schedule reflects those appropriations both by funding source and by program.